

**Amendments to the Specification:**

Please replace the paragraph beginning at page 8, line 9, with the following rewritten paragraph:

-- FIGS. 6 and 7 show an exemplary embodiment of the horseshoe seat 24. The horseshoe seat 24, like the angled-arm seat 22, consists generally of a substantially horizontal seat member 30 and a seat back 32 that extends substantially upward from more than fifty percent (50%) of the circumference of the seat member 30. In other words, the seat back 32 wraps around a portion of the seat member 30 and leaves an open span through which a user's legs may extend when he is in a seated position. Integral with or attached to the seat back 32 is a "pair of arms" 38a, 38b which help to define the open span. The first arm portion has an interior first arm surface 37a. The second arm portion has an interior second arm surface 37b. The second arm portion is substantially a mirror image to the first arm portion.--

Please replace the paragraph beginning at page 9, line 5, with the following rewritten paragraph:

--In the horseshoe seat 24 embodiment shown in FIGS. 4, 6, and 7, each arm 38a, 38b includes at least one jet nozzle 36. The first arm surface 37a of the first arm 38a preferably includes at least one jet nozzle 36 that is preferably positioned to direct flow away from the open span of the seat member 30 and toward the seat back 32. The second arm surface 37b of the second arm 38b preferably includes at least one jet nozzle 36 that is preferably positioned to direct flow across the open span of the seat member 30. Additional jet nozzles 36 may be included to further enhance the whirlpool agitation. Further, additional jet nozzles 36 may be included so that the direction of the whirlpool flow can be changed. FIG. 6 has arrows showing the direction of the flow of water from the first set of jet nozzles 36 in the first arm 38a around the seat back 32 and from the second set of jet nozzles 36 in the second arm 38b spanning the seat member 30.--